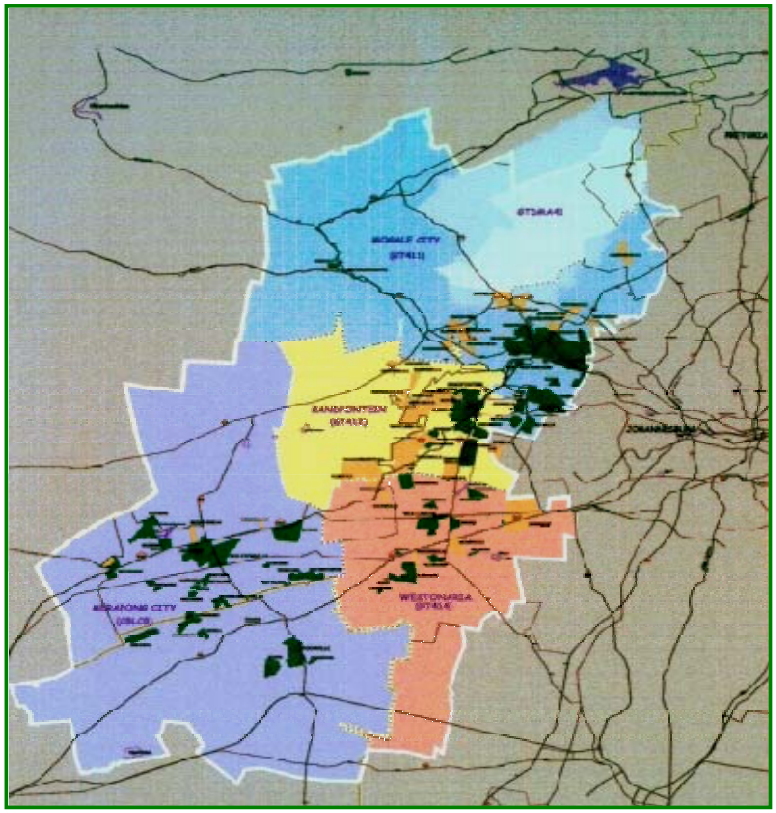
WESTONARIA LOCAL MUNICIPALITY

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

30 JUNE 2005



FOREWORD

EXECUTIVE MAYOR

The President set clear service delivery targets for the next five years. To achieve visible advances in improving the quality of life, Westonaria Municipality committed itself to the following:
** all households having easy access to clean water*
** all households having access to basic electricity*
** all households having access to basic sewer*
** all households having access to basic sanitation(Refuse removal)*

The financial statements fairly present the state of affairs of the municipality, its business, its financial results, its performance against prescribed financial management performance indicators and the financial position as at the end of the financial year.

With regard to basic services Westonaria adhieve the following:
** % of households having access to clean water: 100%*
** % of households having access to basic electricity: 63%*
** % of households having easy access to basic sewerage: 63%*
** % of households having access to basic sanitation (refuse removal): 100%*

M A KHUMALO (Ms)

B

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GENERAL INFORMATION

MEMBERS OF THE MAYORAL COMMITTEE : WESTONARIA LOCAL MUNICIPALITY

M A Khumalo (Ms) — Executive Mayor
B Mnqwazana (Ms)
B M Mosimane (Ms)
D J Ntsie
N D Papiyane
N Tundzi (Ms)

SPEAKER
S Mosalakae

GRADING OF LOCAL AUTHORITY

Grade 8 (Grade 3 in terms of the remuneration of office bearers Act)

AUDITORS

Auditor-General

BANKERS

Absa Bank, P O Box 423, Westonaria, 1780

REGISTERED OFFICE

Bekkersdal Office
Godlo Street, Bekkersdal
Westonaria Office
c/o Neptunes & Saturnus str's
Westonaria

P O Box 19
Westonaria
1780

Telephone: (011) 278 3000
Fax : (011) 753 4176

MUNICIPAL MANAGER

Mr T. F. Mopeloa (Acting)

CHIEF FINANCIAL OFFICER

Mr. H J van Brakel
B Comm Honn AIMFO

MEMBERS OF THE COUNCIL

De Jager P H C
Diale H
Hesi V (Ms)
Khumalo M A (Ms)
Mankayi M
Matshaya W K
Masetle M D
Mithani M
Mkhungekwana P
Mndayi S
Mnqwazana B (Ms)
Mokome M
Molebatsi L M (Ms)
Mosalakae S
Mosimane B M (Ms)
Mpontsana S
Nkhoma N
Nkwathini T
Nong T (Ms)
Ntshiba A
Ntsie D J
Papiyana N
Rammutle A
Saki S (Speaker)
Soke Z L
Thabapelo C
Tundzi N (Ms)
Turner C
Zulu Z N

APPROVAL OF FINANCIAL STATEMENTS

The annual financial statements set out on pages 1 to 21 were approved by the Acting Municipal Manager on 31 August 2005

T.F. MOPELOA
ACTING MUNICIPAL MANAGER

H J VAN BRAKEL
CHIEF FINANCIAL OFFICER

REPORT OF THE CHIEF FINANCIAL OFFICER

1 Operating results

Details of the operating results per department, classification and object of expenditure, are indicated in appendices D and E

The overall operating results for the year ended 30 June 2005, are as follows:

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	97,384,005	104,602,679	96,869,462	8%
Expenditure	92,626,599	101,635,111	96,840,416	5%
Surplus	4,757,406	2,967,568	29,046	-10117%

The actual income include Grants not reflected in the Budgeted figures. The actual expenditure reflects expenditure related to the Grants and savings on Capital Charges as a result of GAMAP implementation. The savings on Capital Charges mainly contribute to the recorded surplus.

Rates and General services

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	41,007,537	45,481,003	27,550,590	65%
Expenditure	32,402,086	38,068,925	26,220,291	45%
Surplus/ - Deficit	8,605,451	7,412,077	1,330,299	-457%

The actual income include Grants not reflected in the Budgeted figures. The actual expenditure reflects expenditure related to the Grants and savings on Capital Charges as a result of GAMAP implementation. The savings on Capital Charges mainly contribute to the recorded surplus.

Subsidised services

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	2,695,030	2,374,857	2,173,258	9%
Expenditure	6,551,755	7,343,352	6,717,852	9%
Surplus/ - Deficit	-3,856,725	-4,968,496	-4,544,594	9%

The decline in income reflects the decline in Health subsidy receipt from the Provincial Government

Economic Services

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	12,175,675	12,894,115	13,114,367	-2%
Expenditure	12,203,416	12,662,603	12,996,460	-3%
Surplus/ - Deficit	-27,741	231,513	117,907	96%

Actual expenditure reflects savings on Capital Charges as a result of GAMAP implimentation.

Housing Services

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	15,441	4,969	45,000	-89%
Expenditure	1,297,312	979,438	1,186,432	-17%
Surplus/ - Deficit	-1,281,871	-974,469	-1,141,432	-15%

Trading Services

	Actual 2003/2004	Actual 2004/2005	Budget 2004/2005	Variance %
Income	41,490,322	43,847,736	44,382,099	-1%
Expenditure	40,172,030	42,580,792	39,780,935	7%
Surplus/ - Deficit	1,318,292	1,266,944	4,601,164	-72%

Actual expenditure reflects savings on Capital Charges as a result of GAMAP implimentation.

2 Financial Indicators

Balance sheet ratios and financial statement ratios

	2005	2004
Surplus before appropriations	2,967,569	4,757,405
Surplus at the end of the year	60,538,809	66,804,188
Salaries and Wages : Total Expenses %	48.51%	48.57%
General Expenses : Total Expenses %	43.26%	47.42%
Repair & Maintenance : Total Expenses %	6.12%	7.20%
Depreciation : Total Expenses %	1.56%	2.14%
Finance Charges : Total Expenses %	4.97%	5.74%
Current Ratio	1.62 :1	
Creditors Days	36	23
Debtors Days	153	258

3 Post Balance Sheet events

There were no significant events subsequent to balance sheet date.

4 Reconciliation of Budget to Actual

	2005	2004
4.1 Variances on Operating Budget		
Budgeted surplus before appropriations	**29,046**	**36,618**
Revenue variances	-7,733,217	5,481,450
Expense variances - Salaries and Wages	2,268,889	(428,554)
Expense variances - General Expenses	-1,955,717	686,460
Expense variances - Repair & Maintenance	-754,450	(2,830)
Contribution to Capital Outlay	-86,163	
Expense variances - Depreciation	-485,027	(1,990,353)
Expense variances - Finance Costs	-509,499	(8,128)
Contribution to Working Capital	-1,345,743	
Amounts charged out variance	7,576,242	35,016
Actual surplus before appropriations	**2,967,569**	**4,757,405**

4.2 Variances by Service	**2005**	**2004**
Budgeted surplus before appropriations	**29,048**	**363,343**
Rates & General Services	5,557,157	8,714,895
Electricity Service	(751,985)	(645,695)
Water Service	(1,104,124)	(1,536,519)
Sewerage Service	1,311,990	10,763
Sanitation Service	(1,805,467)	(40,157)
Industrial Township	(32,911)	(116,254)
Housing Service	(236,140)	(140,439)
Actual surplus before appropriations	**2,967,569**	**6,609,937**

5 Capital Expenditure And Financing

The expenditure on Fixed assets incurred during the year amounted to R 9, 9,838,525

5.1 Fixed asset expenditure

Community services	4,789,647
Subsidised services	274,166
Housing	649,318
Economic services	2,474,192
Trading services	1,651,201
	9,838,525

5.2 Resources used to finance Fixed assets

Grants	9,838,525
	9,838,525

6 Cash and Investments

	2004/2005	2003/2004
Investments	12,010,885	9,527,960
Bank	(1,467,208)	(3,253,758)
	10,543,677	**6,274,202**

Investments reflects a independent valuation of Investments.

7 Trading Services

Electricity

The bulk purchase of electricity totals to 87,618 million units and electricity sales to 79,599 million units. million units. This results a distribution loss of 9%

Water

The bulk purchase of electricity totals to 4,130,425 kl and water sales to 3,782,285 kl
This results a distribution loss of 8%

8 Inter - Governmental Grants

	Amount	Purpose
Heath	2,222,741	Operating expenses
Equitable Share	26,681,283	Basic Services/ Operating exp
Revenue Enhancement	340,000	Financial / Budget reforms
Less Expenditure	-135,774	
Vuna Award	250,000	Capital & Operating expenses
CMIP	9,838,525	Infrastructure Projects
Less Expenditure	-9,838,525	
	29,358,250	

9 Assessment Rates

Valuation roll totals	Land	Improvements
Westonaria	44,156,700	297,607,100
Simunye	2,247,700	7,478,900
Bekkersdal	12,877,900	63,452,900
Glenharvie	15,847,150	80,963,450
Hillshaven	7,731,250	50,203,000
Venterspost	630,400	11,922,300
Agricultural Holdings/ Farms/ Mines	97,578,329	145,315,696
	181,069,429	656,943,346

The valuation roll expires on 30 June 2006. The frequency of valuations is every 3 years.
Assessment rates is charged at a rate of 11,62 c/Rand
Levied income for the 2004/2005 financial year amounts to R 14 979 477

10 Institutional Information

Municipal Manager (Acting)	T Mopeloa
Executive Manager: Infrastructure, Dev & Planning	H R Uys
Executive Manager: Support Services	T Mopeloa
Executive Manager: Community Services	M Mazibuko
Chief Internal Affairs (Internal Audit,PMS,IDP)	H R Uys
Chief Financial Officer	H J van Brakel

11 Good Governance

11.1 Internal Audit

The Internal Audit function was previously performed by KPMG. For the financial year the Municipality approved the establishment of a Internal Audit Section/ Unit. The population of this unit was not completed by financial year end.

11.2 Audit Committee

An audit committee was set up in the 2003/04 in terms of the Municipal Finance Management act, 2003 (Act 56 of 2003)
Its major functions are to:

- Receive reports from the Internal Auditors
- Liase with external audit
- Oversee that proper accounting and internal control be instituted.

WESTONARIA LOCAL MUNICIPALITY

BALANCE SHEET AT 30 JUNE 2005

	Notes	2005 R	2004 R
CAPITAL EMPLOYED			
NON- DISTRIBUTABLE RESERVES	1	58,965,183	48,621,379
RESERVES			
DISTRIBUTABLE RESERVES			
Unappropriated surplus / Accumulated deficit	2	60,538,808	66,804,188
		119,503,991	115,425,567
LONG-TERM LIABILITIES	3	37,801,659	28,993,068
CONSUMER DEPOSITS - SERVICES	4	2,366,463	2,254,460
		159,672,112	**146,673,095**
EMPLOYMENT OF CAPITAL			
PROPERTY,PLANT AND EQUIPMENT	5	135,701,531	127,442,877
INVESTMENTS	6	10,654,994	8,374,877
LONG-TERM DEBTORS	7	4,177,862	4,990,774
		150,534,386	140,808,529
NET CURRENT ASSETS		9,137,726	5,864,570
CURRENT ASSETS		23,911,986	17,312,497
Inventory	8	509,212	587,307
Consumer debtors	9	9,482,628	3,536,241
Other debtors	9	12,262,340	11,733,951
Short-term portion of long-term debtors	7	291,909	291,909
Short-term investments	6	1,355,892	1,153,083
Cash resources	16	10,006	10,006
CURRENT LIABILITIES		14,774,261	11,447,928
Provisions	10	1,144,502	1,144,502
Creditors	11	10,143,743	6,213,465
Bank	17	1,477,214	3,263,765
Short-term portion of long-term liabilities	3	2,008,802	826,196
		159,672,112	**146,673,095**

WESTONARIA LOCAL MUNICIPALITY

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2005

	Note	2005 Actual R	2005 Budget R	2004 Actual R
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES				
Rate and General Services		2,675,094	(2,355,675)	4,720,984
Housing Services		(974,469)	(738,329)	(1,281,871)
Trading Services		1,266,944	3,123,052	1,318,292
NET SURPLUS FOR THE YEAR	13	2,967,569	29,048	4,757,405
Extraordinary items			-	-
NET SURPLUS BEFORE APPROPRIATIONS		2,967,569	29,048	4,757,405
UNAPPROPRIATED SURPLUS AT BEGINNING OF THE YEAR		66,804,188	66,804,188	71,453,238
Less Fundamental error (2003/04)				-
APPROPRIATIONS		(9,232,948)	-	(9,406,456)
Previous year transactions		(2,056,481)	-	1,666,234
Bad debts written-off		(30,607,870)		(26,993,350)
Transferred from Provision for bad debts		23,431,404		16,797,981
Transfer to provision for bad debts		-		(877,321)
Transfer to provision for leave		-		-
Write -off of investment		-		-
Transfer to Bursary fund (Completion of studies)		-	-	-
UNAPPROPRIATED SURPLUS AT 30/6/2005		60,538,809	66,833,236	66,804,188

WESTONARIA LOCAL MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2005

	Note	2005	2004
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from ratepayers, government and other		96,506,561	94,533,761
Cash paid to suppliers and employees		(93,104,018)	(88,911,702)
Cash generated from operations	15	3,402,543	5,622,059
Interest received		1,621,342	1,418,491
Interest paid		(4,600,815)	(4,027,995)
Appropriations		(9,232,948)	
NET CASH FLOW FROM OPERATING ACTIVITIES		(8,809,878)	3,012,554
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(8,258,654)	(13,798,170)
Proceeds on disposal of fixed assets		-	-
Increase in investments		(2,482,926)	(2,074,983)
Receipts from long-term debtors		812,912	66,738
NET CASH FLOW FROM INVESTING ACTIVITIES		(9,928,669)	(15,806,416)
CASH FLOW FROM FINANCING ACTIVITIES			
New loans raised		9,991,197	10,280,100
Increase in consumer deposits		112,003	(774,666)
Decrease in Inventory		78,095	
Other capital receipts		10,343,804	-
NET CASH FLOW FROM FINANCING ACTIVITIES		20,525,099	9,505,434
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,786,553	(3,288,427)
CASH BALANCE AT BEGINNING OF YEAR		(3,253,761)	34,666
CASH BALANCE AT END OF YEAR	17	(1,467,208)	(3,253,761)

WESTONARIA LOCAL MUNICIPALITY

Notes to the Financial Statements

	2005	2004
	R	R
1. NON-DISTRIBUTABLE RESERVES		
Balance at beginning of the year	48,621,379	48,621,379
Capital Receipts	10,343,804	0
Balance at the end of the year	58,965,183	48,621,379
- Used to finance property, plant & equipment	58,965,183	48,621,379
- Unutilized	0	0
Total non-distributable reserve	**58,965,183**	**48,621,379**
Movements is reconciled as follows:		
Utilized Capital receipts		
Balance at beginning of year	48,621,379	38,594,994
Contributions received	10,343,804	13,575,885
Used to finance property,plant and equipment	-	-3,549,500
Balance at end of year	**58,965,183**	**48,621,379**
2. UNAPPROPRIATED SURPLUS		
Balance at beginning of the year	66,804,187	71,453,237
Surplus for the year	2,967,569	4,757,405
Previous year transactions	(2,056,481)	1,666,234
Bad debts written off	(30,607,870)	(26,993,350)
Transfer to provision for bad debts		(877,321)
Transferred from Provision for Bad debts	23,431,404	16,797,981
Balance at the end of the year	**60,538,808**	**66,804,187**
3. LONG-TERM LIABILITIES		
Local Registered stock		
INCA	9,628,000	9,628,000
Annuity loans		
INCA	20,168,479	9,450,478
Development Bank of SA	4,880,394	5,582,498
ABSA	4,920,414	4,920,414
Finance Lease	213,175	237,875
	39,810,462	**29,819,265**
Less current portion transferred to current liabilities	2,008,803	826,197
Total External Loans	**37,801,659**	**28,993,068**

(Refer to Appendix **A** for more detail)

The financial lease represents the lease of the Mayor's car. The lease will be redeemed on 31/08/2008. The lease is financed at prime less 0,83%. The purchase amount of the vehicle and the lease amount was R280 100.

(Refer to Appendix A for more detail regarding the interest rates and terms of these loans.)

Investments to the amount of R 5 523 324 has been invested with Nedcor as security for the redemption of registered municipal stock on maturity date.

Investments to the amount of R 4 817 037 has been invested with Metropolitan as security for the redemption of a ABSA Loan on maturity date.

No security has been pledge for the other annuity loans

Notes to the Financial Statements

	2005	2004
	R	R

4. **CONSUMER DEPOSITS - SERVICES**

Electricity and Water	**2,366,463**	**2,254,460**

All consumers are required to pay a deposit equating to two-months consumption of electricity and water services. Deposits are considered a long-term liability as the deposit is only refunded once the service is terminated. Interest is not paid on deposits.

5. **PROPERTY, PLANT AND EQUIPMENT**

	Cost	Accumulated depreciation	Net book Value
30th June 2005			
Owned property, plant and equipment			
Infrastructure	137,748,079	56,754,354	80,993,725
Community	20,049,488	24,264	20,025,224
Other	15,369,735	8,494,405	6,875,330
Investment properties	27,807,252	-	27,807,252
Totals	**200,974,554**	**65,273,023**	**135,701,531**
30th June 2004			
Owned property, plant and equipment			
Infrastructure	131,043,386	55,355,974	75,687,412
Community	19,064,485	-	19,064,485
Other	26,648,621	8,337,179	18,311,442
Investment properties	14,379,538	-	14,379,538
Leased property, plant and equipment			
Mayor's Car	-	-	-
Totals	**191,136,030**	**63,693,153**	**127,442,877**

6. **INVESTMENTS**

Unlisted	10,654,994	8,374,876
Short-term deposits	1,355,892	1,153,083
	12,010,885	9,527,959
Management Valuation	**12,010,885**	**9,527,959**

Investments to the amount of R 5 523 324 has been invested with Nedcor as security for the redemption of registered municipal stock on maturity date.
Investments to the amount of R 4 817 037 has been invested with Metropolitan as security for the redemption of a ABSA Loan on maturity date.
(Note 3 refers)
The average rate of return on the investments were 9,3 % p.a.
Monies are invested in institutions approved by legislation.

Notes to the Financial Statements

	2005	2004
	R	R
Allocation of Cash & Investments		
Leave provision	1,144,502	630,076
Security on External loans	10,340,361	406,725
Operational capital	526,023	5,282,683
Total	**12,010,886**	**6,319,484**

7. **LONG-TERM DEBTORS**

Sale of stands	3,772,223	4,245,882
Motor car loans	567,926	630,076
Sundry staff loans	129,622	406,725
	4,469,770	**5,282,683**
Less current portion transferred to current debtors	291,909	291,909
	4,177,862	**4,990,774**

Motor car loans

Senior staff was entitled to car loans at a interest rate 8,5% per annum and which are repayable over a maximum period of 6 years. These loans will be repaid in full by 2009.

Sundry staff loans

This loans consists of study loans and firearm loans (traffic personnel)
granted in terms of specific policy. These loans attract interest at a rate of 15,3 % p.a. and are repayable over a period of 3 years

8. **INVENTORY**

Consumable Stores	**509,212**	**587,307**

9. **DEBTORS**

Consumer Debtors	30,028,216	48,021,322
Less: Provision for bad debts	(20,545,588)	(44,485,082)
Plus: Debtors paid in advance (Creditors)	-	-
	9,482,628	**3,536,241**
OTHER DEBTORS	12,262,340	11,733,951
	12,262,340	**11,733,951**

The ageing of Consumer debtors is as follows:

Current	4,816,023	1,717,360
30-60 days	1,423,108	26,625
60-90 days	1,242,031	1,779,019
90- 120 days	2,001,466	1,754,642
More than 120 days	20,545,588	42,743,676
Total	**30,028,216**	**48,021,322**

Other debtors

Current	869,822	2,867,001
30-60 days	305,702	129,447
60-90 days	324,905	6,655
90- 120 days	(951,703)	80,342
More than 120 days	11,713,615	8,650,506
Total	**12,262,340**	**11,733,951**

Notes to the Financial Statements

	2005	2004
	R	R
Bad debt Provision		
The bad debt provision is calculated on the ageing of debtors. Council's policy is to provide 100% on debtor amounts out-standing for more than 120 days.	**20,545,588**	**44,485,082**

10. **PROVISIONS**

Leave Provision		
Balance at beginning of the year	1,144,502	1,582,797
Plus Contributions	-	-
Less : Charged out	-	438,296
Balance at the end of the year	**1,144,502**	**1,144,502**

11. **CREDITORS**

Amounts received in advance	-	
Debtors paid in advance (Creditors)		-
Trade Creditors	7,311,154	5,996,767
Fundamental error (2002/03) Note 2 refers	-	-
VAT 201 (Receiver of Revenue)	2,832,591	216,700
	10,143,744	**6,213,467**

Trade creditors include an amount of R 4,528,309 owned to the Department of Transport with regard to licensing fees. As from 1 January 2004 all license fees income is directly deposited into the bank account of the Department of transport. The municipality's share of income is netted of against the outstanding debt. At the current rate the outstanding amount will be fully redeemed within 24 months.

A VAT audit was conducted by Maximum Profit (Pty) Ltd. Subsequent to year end an amount of R14 161 386.45 will be refunded by the Receiver of Revenue)

12. **NET SURPLUS / (DEFICIT) FOR THE YEAR**	-	-

The following has been taken into account in determining the net surplus / (deficit) for the year:

Profit / (Loss) on the disposal of Property, plant & equipment	-	-
Bad debt written off	-	26,993,350

Notes to the Financial Statements

	2005	2004
	R	R
Depreciation		
Owned property, plant and equipment		
Infrastructure	1,454,913	1,454,754
Other	204,141	90,536
Leased property, plant and equipment		
Other	-	-
Total Depreciation	1,659,053	1,545,291
Operating Lease Charges	-	-
Interest Paid		
External loans	4,600,815	4,027,995
Finance Leases		-
Total interest paid	4,600,815	4,027,995
Councilors Remuneration		
Executive Mayor	230,046	214,996
Speaker	192,579	179,980
Mayoral Committee	453,406	423,744
Ordinary Members	1,594,374	1,490,069
Councillor's pension contribution	223,245	208,640
Transport Allowance	372,074	347,733
	3,065,723	2,865,162
Investment income		
Interest received	1,621,342	1,418,491
Rental Received	318,781	561,301
Total investment income	1,940,123	1,979,791
Auditors Remuneration		
Audit fees	455,000	574,548
Provincial and Central government subsidies		
Health Subsidy	2,222,741	2,053,080
Grants	250,000	750,000
Equitable share allocation	26,681,283	19,711,682
Transformation	-	-
Municipal Finance Management Grant	-	1,000,000
LED	-	-
Total Provincial and Central government subsidies	29,154,024	23,514,762

Notes to the Financial Statements

	2005	2004
	R	R
13. **REVENUE**		
Assessment rates	14,979,477	14,276,198
Service charges	46,293,154	42,746,784
Revenue from tariffs	10,448,697	11,945,937
Fines	548,432	391,766
Government Grants and Subsidies	29,154,024	23,514,762
Other Income	5,433,773	4,508,557
Total income	106,857,558	97,384,004

14. **Assessment Rates**

Valuation roll totals	**Land**	**Improvements**	**Actual rates income 2004/2005**
Westonaria	44,156,700	297,607,100	5,671,492
Simunye	2,247,700	7,478,900	279,976
Bekkersdal	12,877,900	63,452,900	1,568,331
Glenharvie	15,847,150	80,963,450	2,031,876
Hillshaven	7,731,250	50,203,000	993,040
Venterspost	630,400	11,922,300	79,025
Agricultural Holdings/ Farms/ Mines	97,578,329	145,315,696	4,355,737
Total	181,069,429	656,943,346	14,979,477

The valuation roll expires on 30 June 2006. The frequency of valuations is every 3 years.
Assessment rates is charged at a rate of 11,62 c/Rand
A rebate of 40% is given to pensioners.

15 **CASH GENERATED BY OPERATIONS**		
(Deficit)/Surplus for the year	2,967,569	4,757,406
Adjustments for:		
Bad debts	-	-
Adjustments for depreciation	1,589,711	1,503,066
Capital receipts realized	(10,343,804)	-
Contributions to provisions	-	(231,418)
Investment income	(1,621,342)	(1,418,491)
Interest paid	4,600,815	4,027,995
Operating surplus before working capital changes:	(2,807,051)	8,638,558
(Increase)/ Decrease in Inventories	78,095	(100,715)
Decrease in consumer debtors	(5,946,388)	3,642,985
(Increase) in other debtors	(528,390)	(1,537,651)
Increase in Consumer deposits	112,003	164,986
(Decrease)/Increase in Provisions	-	(438,296)
Increase(Decrease) in creditors	(3,930,278)	
Cash generated by operations	(13,022,009)	10,369,868
16 **CASH AND CASH EQUIVALENTS**		
Balance at the end of year	(1,467,208)	(3,253,758)
Balance at the beginning of year	(3,253,758)	-
Net increase in cash and cash equivalents	1,786,551	(3,253,758)

Notes to the Financial Statements

		2005	2004
		R	R
17	**CASH RESOURCES**		
	Bank	-	-
	Cash on hand	10,006	10,006
		10,006	10,006
18	**BANK**		
	Cash book balance	(1,477,214)	(3,263,765)
		(1,477,214)	(3,263,765)
	Balance per bank statement	1,132,738	143,142
19.	**CONTINGENT LIABILITIES**		
	The Municpality is being sued in respect of a tender awarded. A confirmation from the attorneys: Hantie Groenewald & Botha indicates that the Municipality stands to loose an approximate amount of R80 000 in respect of legal cost should the case be lost.		
20	**CAPITAL COMMITMENTS**		
	Approved and not contracted for	0	0
	Approved and contracted for	9,800,000	3,800,000
	Un completed projects as at year end	0	0
	Outstanding commitments will be funded from		
	- a External Loan from INCA		3,800,000
	- a MIG Grant	9,800,000	
	The capital budget for the 2004/05 financial year was approved by Council before 30 June 2004.		0
	The Capital Budget for 2004/05 amounts to (External source of Finance)	0	11,168,263

APPENDIX A
SCHEDULE OF LONG TERM LIABILITIES

Interest rate	Redemption date	Loan no.	Balance at 01/07/2004 R	Received during the year R	Redeemed or written of during the year R	Balance at 30/06/2005 R
LONG-TERM LOANS						
LOCAL REGISTERED STOCK			9,628,000	-	-	9,628,000
15.50%	30/06/2011	33	2,628,000		-	2,628,000
17.50%	30/06/2009	32	7,000,000		-	7,000,000
ANNUITY LOANS			19,953,390	12,000,000	1,984,103	29,969,287
PRIME	30/06/2007	Absa	4,920,414	-	-	4,920,414
12.08%	30/06/2013	INCA	9,450,478	-	619,350	8,831,127
13.34%	30/06/2014	INCA		12,000,000	662,648	11,337,352
9.625%	30/06/2003	DBSA	-		-	-
10.05%	30/06/2003	DBSA	-		-	-
12.00%	30/06/2017	DBSA	5,582,498	-	702,104	4,880,394
Finance leases			237,875	-	24,700	213,175
			-		-	-
Absa (mayor' s Car)			237,875		24,700	213,175
External Loans : Total			29,819,265	12,000,000	2,008,803	39,810,462

Short term portion of long term liabilities	2,008,803
NET LONG- TERM LIABILITIES	**37,801,659**

APPENDIX B
ROPERTY PLANT AND EQUIPMENT

	HISTORICAL COST				ACCUMULATED DEPRECIATION				
	Opening Balance	Additions	Disposal	Closing Balance	Opening Balance	Additions	Disposal	Closing Balance	Net Value
INFRASTRUCTURE									
Electricity Network	26,700,018	611,081	-	27,311,099	26,354,546	9,776	1,086	26,363,237	947,863
Roads & Stormwater	49,221,141	969,969	-	50,191,110	268,800	6,598	37,357	238,041	49,953,069
Water Network	5,877,550	1,227,239	-	7,104,789	5,581,817	55,173	1,040	5,635,950	1,468,839
Sewerage Network	49,179,448	3,689,606	-	52,869,054	23,137,732	1,321,434	5,397	24,453,769	28,415,284
Security	65,229	206,798		272,027	13,078	61,931	11,653	63,357	208,670
	131,043,386	**6,704,692**	**0**	**137,748,079**	**55,355,974**	**1,454,913**	**44,880**	**56,754,354**	**80,993,725**
COMMUNITY ASSETS									
Civic Buildings	18,461,668	985,003	-	19,446,671	-	24,264	-	24,264	19,422,407
Recreation Grounds	602,817	-	-	602,817	-	-	-	-	602,817
	19,064,485	**985,003**	**-**	**20,049,488**	**-**	**24,264**	**-**	**24,264**	**20,025,224**
INVESTMENT ASSETS									
Investment assets	26,648,621	1,158,631	-	27,807,252	-	-	-	-	27,807,252
	26,648,621	**1,158,631**	**-**	**27,807,252**	**-**	**-**	**-**	**-**	**27,807,252**
OTHER ASSETS									
Land	5,585,968	(36,911)	-	5,549,056	-	-		-	5,549,056
Office equipment	1,393,119	226,025		1,619,144	1,392,763	21,062	77	1,413,748	205,395
Furniture & fittings	1,423,801	124,018	-	1,547,819	1,410,448	2,298	21,625	1,391,120	156,699
Motor vehicles	2,988,000	8,982	-	2,996,982	2,750,028	47,575	-	2,797,603	199,379
Bulk Containers		148,711		148,711	-	-	473	(473)	149,184
Machienary	2,988,650	519,372		3,508,022	2,783,940	108,941	475	2,892,406	615,616
	14,379,538	**990,197**	**-**	**15,369,735**	**8,337,179**	**179,877**	**22,651**	**8,494,405**	**6,875,330**
Total	**191,136,030**	**9,838,524**	**-**	**200,974,554**	**63,693,153**	**1,659,053**	**67,531**	**65,273,023**	**135,701,531**

APPENDIX C
SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT 30 JUNE 2005

	HISTORICAL COST				ACCUMULATED DEPRECIATION				
	Opening Balance	Additions	Disposal	Closing Balance	Opening Balance	Additions	Disposal	Closing Balance	Carrying value
RATE AND GENERAL SERVICES	R	R	R	R	R	R	R	R	R
Community services	111,187,327	7,174,932	23,188,819	95,173,440	27,105,063	148,099	20,051,435	7,201,729	87,971,710
Halls	-	-		-	-	-		-	-
Stores	-	-		-	-	-	-	-	-
Mechanical Workshop	210,871	-		210,871	199,116	-	-	199,116	11,755
Municipal land & buildings	-			-	-	-	-	-	-
Public works	48,247,741	3,288,407	-	51,536,147	3,997,911	70,764	3,718	4,064,957	47,471,191
Parks	-			-	-	-	-	-	-
Council General	26,620,759	65,827	22,822,352	3,864,234	20,687,698	52,252	20,026,893	713,056	3,151,178
Sports Complex	2,735,372	203,746	-	2,939,118	582,017	3,171	438	584,750	2,354,367
Municipal support services	31,016,198	2,914,685	-	33,930,883	532,192	4,712	1,119	535,785	33,395,098
Financial services	1,645,818	26,755	366,467	1,306,106	440,550	2,021	19,267	423,304	882,802
Traffic and licences	710,568	675,512	-	1,386,080	665,579	15,180	-	680,759	705,320
Subsidised services	14,183,705	274,166	2,018,818	12,439,054	996,565	1,953	41,848	956,670	11,482,383
Cemetaries	691,506	-	-	691,506	3,282	1,136	-	4,418	687,088
Community centre	5,948,660	274,166	-	6,222,826	239,264	216	8,062	231,418	5,991,408
Libraries	2,132,294	-	33,678	2,098,616	204,251	-	33,658	170,593	1,928,022
Clinic's	2,749,176	-	1,347,943	1,401,233	351,846	600	-	352,446	1,048,787
Development	2,025,002	-	130	2,024,872	197,922	-	128	197,794	1,827,078
Hostel	637,067	-	637,067	-	-	-	-	-	-
Economic services	32,170,270	2,474,192	-	34,644,462	3,128,702	1,304,306	5,872	4,427,136	30,217,326
Sewerage	32,170,270	2,474,192	-	34,644,462	3,128,702	1,304,306	5,872	4,427,136	30,217,326
Sanitation	-			-	-			-	-
HOUSING SERVICES	-	649,318	-	649,318	-	2,263	-	2,263	647,055
Housing	-	649,318	-	649,318	-	2,263		2,263	647,055
TRADING SERVICES	33,594,728	24,473,553	-	58,068,280	32,462,822	20,233,217	1,846	52,694,193	5,374,087
Electricity	27,325,869	1,532,209	-	28,858,078	26,734,705	24,998	806	26,758,897	2,099,182
Water	6,268,859	22,941,344	-	29,210,202	5,728,117	20,208,220	1,040	25,935,296	3,274,906
TOTAL	191,136,030	35,046,161	25,207,637	200,974,554	63,693,153	21,689,838	20,101,002	65,281,991	135,692,562

APPENDIX D

ANNALYSIS OF OPERATING INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2005

Actual 2004 R		Actual 2005 R	Budget 2005 R
	INCOME		
14,276,198	Assessment Rates	14,979,477	15,176,984
26,421,792	Electricity sales	25,581,391	27,770,023
15,068,531	Water sales	11,951,655	12,499,056
6,547,807	Sewerage	7,696,301	5,034,220
5,627,868	Cleansing	3,752,692	3,628,671
1,418,491	Interest on investments	1,621,342	191,160
23,514,762	Government Grants & Subsidies	27,132,509	26,086,000
4,508,557	Other income	11,887,313	6,483,348
97,384,005	**Total Income**	104,602,679	96,869,462
	EXPENDITURE		
41,604,612	Salaries ,Wages and allowances	49,306,976	47,038,087
40,871,645	General Expenses	43,963,983	45,919,700
14,833,170	Purchases of electricity	15,484,061	17,330,324
12,249,842	Purchases of water	13,120,759	11,943,900
13,788,633	Other general expenses	15,359,163	16,645,476
5,555,563	Repairs and Maintenance	6,221,713	6,976,163
	Capital Expenditure	-	86,163
1,503,066	Depreciation	1,589,711	2,074,738
231,418	Contributions for working capital	-	1,345,743
4,027,995	Finance Cost	5,047,345	5,556,844
93,794,299	**Gross Expenditure**	106,129,728	108,911,275
(1,167,700)	Less: Amounts Charged out	(4,494,617)	(12,070,859)
92,626,599	**Nett Expenses**	101,635,111	96,840,416

APPENDIX E
SEGMENTAL INCOME STATEMENT FOR THE YEAR
ENDED 30 JUNE 2005

2004 Actual Income R	2004 Actual Expenditure R	2004 Surplus/ (Deficit) R	GFS Codes	2005 Actual Income R	2005 Actual Expenditure R	2005 Surplus/ (Deficit) R	2005 Budget Surplus / (Deficit) R
			RATE AND GENERAL SERVICES				
41,007,537	**32,402,086**	**8,605,452**	**Community Services**	**45,481,003**	**38,068,925**	**7,412,077**	**1,920,372**
27,562	207,999	(180,437)	Halls	40,848	389,357	(348,509)	(317,764)
96,933	8,235,797	(8,138,863)	Public works	0	8,370,331	(8,370,331)	(9,418,731)
0	2,551,238	(2,551,238)	Parks	0	2,344,815	(2,344,815)	(2,568,005)
16,197,859	5,488,791	10,709,068	Council general	20,299,963	6,407,935	13,892,028	6,384,688
18,091	781,732	(763,641)	Sport complex	23,700	888,433	(864,733)	(992,635)
617,540	4,258,830	(3,641,290)	Municipal support services	355,100	4,975,854	(4,620,754)	(3,878,230)
7,719,500	3,850,561	3,868,939	Financial services	8,165,303	4,187,262	3,978,041	1,151,827
2,053,854	4,230,253	(2,176,399)	Traffic	615,190	5,344,469	(4,729,279)	(1,776,208)
			PMS/Internal Audit & IDP		719,751	(719,751)	(1,139,636)
	1,417,786	(1,417,786)	Workshops		1,795,086	(1,795,086)	-
0	909,298	(909,298)	Community Development	0	1,786,324	(1,786,324)	(1,879,937)
	469,801	(469,801)	Local Economic Development	1,001,421	858,825	142,597	(465,459)
			BURP		0	-	-
14,276,198		14,276,198	Assessment Rates	14,979,477	483	14,978,994	16,820,462
2,695,030	**6,551,755**	**(3,856,725)**	**Subsidised Services**	**2,374,857**	**7,343,352**	**(4,968,496)**	**(5,033,947)**
108,316	461,086	(352,770)	Cemetaries	112,356	483,218	(370,862)	(407,624)
37,787	1,061,916	(1,024,129)	Libraries	39,760	1,273,409	(1,233,650)	(1,156,827)
2,548,927	5,028,753	(2,479,826)	Clinic's	2,222,741	5,586,725	(3,363,984)	(3,469,496)
12,175,675	**12,203,416**	**(27,741)**	**Economic Services**	**12,894,115**	**12,662,603**	**231,513**	**757,900**
5,627,868	5,587,202	40,666	Cleansing	5,080,940	4,819,361	261,579	2,067,046
6,547,807	6,503,540	44,267	Sewerage	7,813,175	7,814,018	(843)	(1,312,833)
0	112,674	(112,674)	Industrial Township	0	29,224	(29,224)	3,687
						-	
15,441	**1,297,312**	**(1,281,871)**	**HOUSING SERVICES**	**4,969**	**979,438**	**(974,469)**	**(738,329)**
15,441	1,297,312	(1,281,871)	Housing	4,969	979,438	(974,469)	(738,329)
						-	
41,490,322	**40,172,030**	**1,318,293**	**TRADING SERVICES**	**43,847,736**	**42,580,792**	**1,266,944**	**3,123,052**
26,421,792	24,241,199	2,180,593	Electricity	26,692,270	25,527,070	1,165,200	1,917,185
15,068,531	15,930,831	(862,300)	Water	17,155,466	17,053,723	101,743	1,205,867
						-	
97,384,005	**92,626,599**	**4,757,408**	**Net surplus/(deficit) for the year**	**104,602,680**	**101,635,111**	**2,967,569**	**29,048**

WESTONARIA LOCAL MUNICIPALITY
INVESTMENT REGISTER

BANK	VOTE	ACCOUNT NO	BALANCE 2003/06/30	INVEST	WITHDRAW	TRANS. FEES	INTEREST EARNED	INTEREST CAPITALIZED	BALANCE 2004/06/03
ABSA	INV 4	9069541719	71,025.01		500,000.00	81.96		0.00	-429,056.95

WESTONARIA LOCAL MUNICIPALITY
INVESTMENT REGISTER

BANK	VOTE	ACCOUNT NO	BALANCE 2004/06/30	INVEST	WITHDRAW	TRANS. FEES	INTEREST EARNED	INTEREST CAPITALIZED	BALANCE 2005/06/03
ABSA	INV 1	6304469100	79,099.69	31,500,000.00	31,400,000.00	0.00	183,732.74	0.00	362,832.43
ABSA	INV 2	5027757575	16,000.00	0.00			0.00		16,000.00
ABSA	INV 3	9054399870	19,743.41	0.00	0.00		1,051.55	0.00	20,794.96
ABSA	INV 4	9069541719	71,025.01	191,234.32	0.00	0.00		0.00	262,259.33
ABSA	INV 5	9057050350	69,248.85	0.00	0.00		2,724.46	0.00	71,973.31
ABSA	INV 6	1009120510	913,966.03	0.00	300,000.00	0.00	24,065.66	0.00	638,031.69
FNB/14963669001	INV 8	71038605740	12,649.52	0.00				792.76	13,442.28
FNB	INV 10	71001035031	17,483.77	0.00				5,638.01	23,121.78
FNB	INV 22	71038284304	28,999.79						28,999.79
FNB/13196419004	INV 9	7138284297	55,810.38	0.00				3,962.53	59,772.91
MOMENTUM	INV 21	97155519	3,233,002.00	0.00				1,584,035.00	4,817,037.00
NBS	INV 11	46400422	26,244.96	0.00					26,244.96
NEDBANK	INV 16		3,607,415.00	0.00	0.00			541,873.00	4,149,288.00
NEDBANK	INV 17		1,233,336.00	0.00				140,700.00	1,374,036.00
NEDCOR	INV 12	11812875	32,958.65					1,483.56	34,442.21
PEOPLES/NED B	INV 20	11987622	40,223.35					0.00	40,223.35
PERM	INV 7		12,600.00						12,600.00
STANDARD	INV 14	28633016	34,356.34					1,583.47	35,939.81
STANDARD	INV 15	328634174	4,660.89	0.00				50.69	4,711.58
ABSA(Unibank)	INV 18	2060669749	19,133.87				0.00	0.00	19,133.87
			9,527,957.51	31,691,234.32	31,700,000.00	0.00	211,574.41	2,280,119.02	12,010,885.26

WESTONARIA LOCAL MUNICIPALITY
EXTERNAL LOANS REGISTER

Interest rate	Redemption date	Loan no.	Balance at 01/07/2004 R	Received during the year R	Redeemed or written of during the year R	Balance at 30/06/2005 R
LONG-TERM LOANS						
LOCAL REGISTERED STOCK			3328000.00	0.00	0.00	3328000.00
15.50%	30/06/2011	33	2628000.00		0.00	2628000.00
17.50%	30/06/2009	32	700000.00		0.00	700000.00
ANNUITY LOANS			10685830.74	10000000.00	732440.98	19953389.76
PRIME	30/06/2007	ABSA	4940822.10	0.00	20408.28	4920413.82
	30/06/2013	INCA	0.00	10000000.00	549522.37	9450477.63
9.625%	30/06/2003	DBSA	0.00		0.00	0.00
10.05%	30/06/2003	DBSA	0.00		0.00	0.00
12.00%	30/06/2017	DBSA	5745008.64	0.00	162510.33	5582498.31
External Loans : Total			14013830.74	10000000.00	732440.98	23281389.76

WESTONARIA LOCAL MUNICIPALITY
STATISTICS : WATER : 2004/05

	BULK PURCHASES WESTONARIA	BEKKERSDAL	TOTAL	SALES	form Area	ota Sale	DISTRI. LOSS %
Jul-04	290202	67100	357302	213691	###	##	**14%**
Aug-04	340151	76900	417051	257272	###	##	**49%**
Sep-04	339147	72970	412117	263663	###	##	**31%**
Oct-04	374852	80420	455272	258323	###	##	**43%**
Nov-04	404849	81670	486519	293877	###	##	**46%**
Dec-04	328910	74060	402970	253467	###	##	**36%**
Jan-05	325689	72010	397699	563542	###	##	**42%**
Feb-05	319551	72550	392101	66153	###	##	**25%**
Mar-05	341577	80360	421937	222337	###	##	**40%**
Apr-05	287577	64970	352547	260526	###	##	**30%**
May-05	346734	79090	425824	227712	###	##	**47%**
Jun-05	332800	71040	403840	213779	###	##	**46%**
B/Dal (Informal)				1117080		##	
	3741837	**826040**	**4567877**	**4211422**		**##**	**8%**

APPENDIX C
SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT 30 JUNE 2005

	HISTORICAL COST				ACCUMULATED DEPRECIATION				
	Opening Balance	Additions	Disposal	Closing Balance	Opening Balance	Additions	Disposal	Closing Balance	Carrying value
RATE AND GENERAL SERVICES	R	R	R	R	R	R	R	R	R
Community services	105,256,276	1,959,455	23,232,714	83,983,017	27,105,063	59	20,049,570	7,055,552	76,927,464
Halls	-	-		-	-	-		-	-
Stores	-	-		-	-	-		-	-
Mechanical Workshop	210,871	-		210,871	199,116	-		199,116	11,755
Municipal land & buildings	-			-	-	-		-	-
Public works	45,151,587	-	44,706	45,106,881	3,997,911	-	2,972	3,994,939	41,111,942
Parks	-			-	-			-	-
Council General	26,853,665	-	22,821,104	4,032,561	20,687,698	-	20,026,893	660,805	3,371,757
Sports Complex	2,735,372	-	437	2,734,935	582,017	-	438	581,579	2,153,356
Municipal support services	27,986,271	1,348,003	-	29,334,274	532,192	59	-	532,251	28,802,023
Financial services	1,607,941	-	366,467	1,241,474	440,550	-	19,267	421,283	820,190
Traffic and licences	710,568	611,452	-	1,322,020	665,579	-	-	665,579	656,441
Subsidised services	13,105,935	-	2,026,888	11,079,047	996,565	-	41,848	954,717	10,124,330
Cemetaries	691,506	-	-	691,506	3,282	-	-	3,282	688,224
Community centre	4,870,890	-	8,070	4,862,820	239,264	-	8,062	231,202	4,631,618
Libraries	2,132,294	-	33,678	2,098,616	204,251	-	33,658	170,593	1,928,023
Clinic's	2,749,176	-	1,347,943	1,401,233	351,846	-		351,846	1,049,387
Development	2,025,002	-	130	2,024,872	197,922	-	128	197,794	1,827,078
Hostel	637,067	-	637,067	-	-	-		-	-
Economic services	30,518,402	39,974	-	30,558,376	3,128,702	873	-	3,129,575	27,428,800
Sewerage	30,518,402	39,974	-	30,558,376	3,128,702	873		3,129,575	27,428,800
Sanitation	-			-	-			-	-
HOUSING SERVICES	-	637,067	-	637,067	-	-	-	-	637,067
Housing	-	637,067		637,067	-	-		-	637,067
TRADING SERVICES	32,435,478	22,623,105	-	55,058,583	32,462,822	20,090,484	-	52,553,306	2,505,277
Electricity	26,166,619	303,385	-	26,470,004	26,734,705	5,925	-	26,740,630	(270,625)
Water	6,268,859	22,319,720		28,588,579	5,728,117	20,084,559		25,812,676	2,775,902
TOTAL	181,316,090	25,259,601	25,259,602	181,316,090	63,693,153	20,091,416	20,091,418	63,693,151	117,622,939

6/12/1/1

Business Executive: Gauteng
Auditor General
P.O. Box 91081
Auckland Park
2006

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Liablities at financial year end 30 June 2005

It is hereby confirmed that I am not aware of any liabilities at financial year-end which is not disclosed in the Financial statements for 2004/05

Regards

H.J. van Brakel
Chief Financial Officer

APPENDIX B
ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

	HISTORICAL COST				ACCUMULATED DEPRECIATION				
	Opening Balance	Additions	Disposal	Closing Balance	Opening Balance	Additions	Disposal	Closing Balance	Net Value
INFRASTRUCTURE									
Electricity Network	26,700,018	-	599,585	26,100,433	26,354,546	-	280	26,354,266	(253,833)
Roads & Stormwater	49,221,141	-	1,957,979	47,263,162	268,800	-	37,135	231,665	47,031,497
Water Network	5,877,550	707,030		6,584,580	5,581,817	-		5,581,817	1,002,763
Sewerage Network	49,179,448	1,396,701	-	50,576,149	23,137,732	20,818		23,158,550	27,417,599
Security	65,229	33,945		99,174	13,078	-	11,652	1,426	97,748
	131,043,386	**2,137,676**	**2,557,564**	**130,623,498**	**55,355,974**	**20,818**	**37,415**	**55,327,725**	**75,295,773**
COMMUNITY ASSETS									
Civic Buildings	18,461,668	253,736	-	18,715,404	-	24,264		24,264	18,691,140
Recreation Grounds	602,817	-	-	602,817	-			-	602,817
	19,064,485	**253,736**	**-**	**19,318,221**	**-**	**24,264**	**-**	**24,264**	**19,293,957**
INVESTMENT ASSETS									
Investment assets	26,648,621	-	-	26,648,621	-			-	26,648,621
	26,648,621	**-**	**-**	**26,648,621**	**-**	**-**	**-**	**-**	**26,648,621**
OTHER ASSETS									
Land	5,585,968	-		5,585,968	-			-	5,585,968
Office equipment	1,393,119	11,482		1,404,601	1,392,763	11,473		1,404,236	365
Furniture & fittings	1,423,801	-	20,561	1,403,240	1,410,448	-	20,533	1,389,915	13,325
Motor vehicles	2,988,000	8,982	-	2,996,982	2,750,028	8,968	-	2,758,996	237,986
Machienary	2,988,650	166,249		3,154,899	2,783,940	4,077		2,788,017	366,883
	14,379,538	**186,713**	**20,561**	**14,545,690**	**8,337,179**	**24,518**	**20,533**	**8,341,164**	**6,204,526**
Total	**191,136,030**	**2,578,125**	**2,578,125**	**191,136,030**	**63,693,153**	**69,600**	**57,948**	**63,693,153**	**127,442,877**